

CS-99-063B



February 8, 2005

AF

To: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572
28 Davis Ave
Poughkeepsie, NY 12603

Subject: | Serial No. 10/077,093 02/19/02 |
| Subhash Gupta
| "METHOD TO FORM SELF-ALIGNED,
| L-SHAPED SIDEWALL SPACERS"
Grp. Art Unit: 2826 F. ERDEM

Entered
with
RCE
OK on
4/21/05

RESPONSE PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated January 13, 2005,
please consider the following remarks concerning the above-
identified application for patent:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being
deposited with the United States Postal Service as first class
mail in an envelope addressed to: Commissioner for Patents, P.O.
Box 1450, Alexandria, VA 22313-1450, on March 14, 2005.

Stephen B. Ackerman, Reg. No. 37,761

Signature [Signature]
Date 3/14/05